

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 454

Introduced by White, 8

Read first time January 16, 2007

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-3508 and 77-3513, Revised Statutes Cumulative
3 Supplement, 2006; to change homestead exemption
4 provisions; to harmonize provisions; and to repeal the
5 original sections.

6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3508, Revised Statutes Cumulative
2 Supplement, 2006, is amended to read:

3 77-3508 (1)(a) All homesteads in this state shall be
4 assessed for taxation the same as other property, except that
5 there shall be exempt from taxation, on any homestead described
6 in subdivision (b) of this subsection, a percentage of the exempt
7 amount as limited by section 77-3506.03. The exemption shall be
8 based on the household income of a claimant pursuant to subsections
9 (2) through (4) of this section.

10 (b) The exemption described in subdivision (a) of this
11 subsection shall apply to homesteads of:

12 (i) Veterans as defined in section 80-401.01 who were
13 discharged or otherwise separated with a characterization of
14 honorable or general (under honorable conditions) and who are
15 totally disabled by a non-service-connected accident or illness;

16 (ii) Individuals who have a permanent physical disability
17 and have lost all mobility so as to preclude locomotion without the
18 regular use of a mechanical aid or prostheses; ~~and~~

19 (iii) Individuals who have undergone amputation of both
20 arms above the elbow or who have a permanent partial disability of
21 both arms in excess of seventy-five percent; and -

22 (iv) Individuals who meet the Internal Revenue Service
23 definition of blind, meaning the individual cannot see better than
24 twenty over two hundred in the better eye with glasses or contact
25 lenses or the individual's field of vision is ten degrees or less.

1 (c) Application for the exemption described in
 2 subdivision (a) of this subsection shall include certification from
 3 a qualified medical physician, physician assistant, or advanced
 4 practice registered nurse for subdivisions (b) (i) through ~~(b) (iii)~~
 5 (b) (iv) of this subsection or certification from the United States
 6 Department of Veterans Affairs affirming that the homeowner is
 7 totally disabled due to non-service-connected accident or illness
 8 for subdivision (b) (i) of this subsection. Such certification from
 9 a qualified medical physician, physician assistant, or advanced
 10 practice registered nurse shall be made on forms prescribed by the
 11 Department of Revenue.

12 (2) For 2000, for a married or closely related claimant
 13 as described in subsection (1) of this section, the percentage of
 14 the exempt amount for which the claimant shall be eligible shall
 15 be the percentage in Column B which corresponds with the claimant's
 16 household income in Column A in the table found in this subsection.

17	Column A	Column B
18	Household Income	Percentage
19	In Dollars	Of Relief
20	0 through 24,700	100
21	24,701 through 25,900	85
22	25,901 through 27,100	70
23	27,101 through 28,300	55
24	28,301 through 29,500	40
25	29,501 through 30,700	25

1 30,701 and over 0

2 (3) For 2000, for a single claimant as described in
3 subsection (1) of this section, the percentage of the exempt amount
4 for which the claimant shall be eligible shall be the percentage in
5 Column B which corresponds with the claimant's household income in
6 Column A in the table found in this subsection.

7	Column A	Column B
8	Household Income	Percentage
9	In Dollars	Of Relief
10	0 through 21,600	100
11	21,601 through 22,600	85
12	22,601 through 23,600	70
13	23,601 through 24,600	55
14	24,601 through 25,600	40
15	25,601 through 26,600	25
16	26,601 and over	0

17 (4) For exemption applications filed in calendar year
18 2001 and each year thereafter, the income eligibility amounts in
19 subsections (2) and (3) of this section shall be adjusted for
20 inflation by the method provided in section 151 of the Internal
21 Revenue Code. The income eligibility amounts shall be adjusted for
22 cumulative inflation since 2000. If any amount is not a multiple of
23 one hundred dollars, the amount shall be rounded to the next lower
24 multiple of one hundred dollars.

1 Sec. 2. Section 77-3513, Revised Statutes Cumulative
2 Supplement, 2006, is amended to read:

3 77-3513 (1) Except as required by section 77-3514, if
4 an owner is granted a homestead exemption as provided in section
5 77-3507 or 77-3509 or subdivision (1)(b)(ii), ~~or (iii)~~, or (iv)
6 of section 77-3508, no reapplication need be filed for succeeding
7 years, in which case the county assessor and Tax Commissioner
8 shall determine whether the claimant qualifies for the homestead
9 exemption in such succeeding years as otherwise provided in
10 sections 77-3501 to 77-3529 as though a claim were made.

11 (2) It shall be the duty of each claimant who wants the
12 homestead exemption provided in subdivision (1)(b)(i) of section
13 77-3508 to file an application therefor with the county assessor on
14 or before June 30 of each year. Failure to do so shall constitute a
15 waiver of the exemption for such year, except that the county board
16 of the county in which the homestead is located may, by majority
17 vote, extend the deadline to on or before July 20 of each year.
18 An extension shall not be granted to an applicant who received an
19 extension in the immediately preceding year.

20 Sec. 3. Original sections 77-3508 and 77-3513, Revised
21 Statutes Cumulative Supplement, 2006, are repealed.